

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ANA LUISA M. CARANDANG,)	
)	
Petitioner,)	
)	
v.)	Docket No. 19224-19S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER TO SHOW CAUSE

On October 25, 2019, petitioner filed the petition to commence this case, seeking review of notices of final determination concerning relief from joint and several liability dated July 24, 2019, issued to her for tax years 2014 and 2015. The petition was received by the Court in an envelope bearing a postmark of October 23, 2019. Respondent filed an Answer on December 26, 2019, but did not address jurisdictional matters.

On May 18, 2020, the parties filed a Joint Proposed Stipulated Decision for the Court's consideration. Upon further review of the record, however, it appears that the petition may not have been filed within the time prescribed by the Internal Revenue Code. Sec. 6015(e)(1)(A)(ii).

Upon due consideration, it is

ORDERED that, on or before June 16, 2020, the parties shall show cause in writing why this case should not be dismissed on the ground that the petition was not timely filed.

The Court encourages all petitioners to register for electronic access (eAccess) so that you may electronically file and view documents in your Tax Court case. If you currently file in paper and/or receive paper service from the Court, you are encouraged to register for eAccess by calling (202) 521-4629 or emailing Admissions@ustaxcourt.gov.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
May 19, 2020

SERVED May 19 2020